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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 N SENATE AVENUE N1058(B)  
INDIANAPOLIS IN 46204  
PHONE (317) 232-3777  
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**TO:** Spencer County Auditor

**FROM:** Department of Local Government Finance

**RE:** 2023 Certified Budget Order

**DATE:** Tuesday, December 27, 2022

Enclosed is the certified 2023 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in County Auditor's office.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on 03/18/22 (Due 03/01/22).
- Ratio study was approved by the DLGF on 04/08/22.
- County Auditor certified net assessed values to the DLGF on 08/25/22 (Due 08/01/22).
- DLGF certified the Budget Order on 12/27/2022 (Due 01/15/23).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2023.

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the County Auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**ORDER**

IN THE MATTER OF THE BUDGET  
AND TAX RATES FOR 2022 PAYABLE 2023 FOR  
SPENCER COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2023. The County Auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

**Dated this December 27, 2022**

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**



**Wesley R. Bennett, Commissioner**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2023 TAX RATES  
(Per Taxing District)**

**Year : 2023  
County: 74 Spencer**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2023 District Rate</u>	<u>2022 District Rate</u>
001	CARTER TWP	1.1835	1.3401
002	DALE TWP	1.8932	2.0926
003	SANTA CLAUS CARTER TWP	1.5528	1.7662
004	CLAY TWP	1.1299	1.2989
005	SANTA CLAUS CLAY TWP	1.5442	1.7580
006	GRASS TWP	1.1165	1.2844
007	CHRISNEY TWP	1.8432	2.0748
008	NORTH HAMMOND TWP	1.2649	1.4640
009	SOUTH HAMMOND TWP	1.2290	1.4500
010	GRANDVIEW TWP	2.0842	2.3505
011	HARRISON TWP	1.1132	1.2800
012	SANTA CLAUS HARRISON	1.5611	1.7761
013	HUFF TWP	1.1011	1.2721
014	JACKSON TWP	1.1882	1.3581
015	GENTRYVILLE TWP	2.0530	2.2940
016	LUCE TWP	1.3718	1.6277
017	OHIO TWP	1.1817	1.4087
018	ROCKPORT TWP	2.8117	3.1352
019	RICHLAND TWP	2.5173	2.9211

**NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0000 SPENCER COUNTY**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$9,251,944	\$2,223,823,029	\$8,119,178	\$0.3651
To fund the 2023 budget, this unit is authorized to transfer \$421,836.00 from the Levy Excess Fund.					
Budget reduced due to advertising constraints.					
Rate reduced due to application of levy excess fund.					
<b>0124</b>	<b>2015 REASSESSMENT</b>	\$270,506	\$2,223,823,029	\$197,920	\$0.0089
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0702</b>	<b>HIGHWAY</b>	\$3,282,569	\$2,223,823,029	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$375,000	\$2,223,823,029	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0790</b>	<b>CUMULATIVE BRIDGE</b>	\$517,750	\$2,223,823,029	\$667,147	\$0.0300
Department of Local Government Finance approval not required.					
Rate Approved.					
<b>0801</b>	<b>HEALTH</b>	\$336,096	\$2,223,823,029	\$22,238	\$0.0010
Budget approved for displayed amount.					
Rate reduced per unit request.					
<b>2003</b>	<b>COUNTY 4-H</b>	\$0	\$2,223,823,029	\$73,386	\$0.0033
Rate reduced due to increased assessed valuation.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$289,000	\$2,223,823,029	\$257,963	\$0.0116
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$14,322,865</b>		<b>\$9,337,832</b>	<b>\$0.4199</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0001 CARTER TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$21,590	\$224,955,317	\$32,169	\$0.0143
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$17,600	\$224,955,317	\$7,873	\$0.0035
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$39,190</b>		<b>\$40,042</b>	<b>\$0.0178</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2023 Budget Order**

**County: 74 Spencer  
Unit: 0002 CLAY TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$25,764	\$203,708,382	\$15,889	\$0.0078
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$8,400	\$203,708,382	\$2,852	\$0.0014
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$19,500	\$44,971,052	\$19,248	\$0.0428
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$53,664</b>		<b>\$37,989</b>	<b>\$0.0520</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0003 GRASS TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$37,050	\$490,830,567	\$20,124	\$0.0041
To fund the 2023 budget, this unit is authorized to transfer \$9,319.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$8,000	\$490,830,567	\$4,908	\$0.0010
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$12,000	\$481,960,129	\$0	\$0.0000
To fund the 2023 budget, this unit is authorized to transfer \$19,316.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$52,000	\$481,960,129	\$160,493	\$0.0333
Budget approved for displayed amount.					
Rate Approved.					
<b>1312</b>	<b>RECREATION</b>	\$1,000	\$490,830,567	\$982	\$0.0002
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$110,050</b>		<b>\$186,507</b>	<b>\$0.0386</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0004 HAMMOND TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$30,500	\$70,530,242	\$31,527	\$0.0447
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$13,750	\$70,530,242	\$6,982	\$0.0099
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$9,500	\$57,441,050	\$12,694	\$0.0221
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$15,000	\$57,441,050	\$18,553	\$0.0323
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$68,750</b>		<b>\$69,756</b>	<b>\$0.1090</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0005 HARRISON TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$19,475	\$123,562,488	\$28,296	\$0.0229
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$7,500	\$123,562,488	\$3,954	\$0.0032
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$7,000	\$122,392,343	\$11,260	\$0.0092
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$33,975</b>		<b>\$43,510</b>	<b>\$0.0353</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0006 HUFF TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$15,000	\$108,468,121	\$14,318	\$0.0132
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$7,000	\$108,468,121	\$976	\$0.0009
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$10,000	\$108,468,121	\$9,871	\$0.0091
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$32,000</b>		<b>\$25,165</b>	<b>\$0.0232</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0007 JACKSON TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$1,000	\$35,991,329	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$16,350	\$35,991,329	\$16,664	\$0.0463
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$5,750	\$35,991,329	\$4,967	\$0.0138
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$8,800	\$35,991,329	\$9,178	\$0.0255
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$9,000	\$35,991,329	\$8,890	\$0.0247
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$40,900</b>		<b>\$39,699</b>	<b>\$0.1103</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0008 LUCE TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$128,003	\$112,217,244	\$91,233	\$0.0813
The total appropriations were restricted to the prior year total because the budget was not properly appropriated.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$22,000	\$112,217,244	\$9,763	\$0.0087
The total appropriations were restricted to the prior year total because the budget was not properly appropriated.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
<b>1312</b>	<b>RECREATION</b>	\$30,000	\$112,217,244	\$9,763	\$0.0087
The total appropriations were restricted to the prior year total because the budget was not properly appropriated.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
<b>8604</b>	<b>SPECIAL FIRE PROTECTION TERRITORY GENERAL</b>	\$170,800	\$112,217,244	\$139,598	\$0.1244
The total appropriations were restricted to the prior year total because the budget was not properly appropriated.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
<b>8692</b>	<b>SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE</b>	\$40,000	\$112,217,244	\$32,206	\$0.0287
The total appropriations were restricted to the prior year total because the budget was not properly appropriated.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
<b>Unit Total:</b>		<b>\$390,803</b>		<b>\$282,563</b>	<b>\$0.2518</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0009 OHIO TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$15,000	\$853,559,339	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$113,300	\$853,559,339	\$89,624	\$0.0105
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$93,750	\$853,559,339	\$59,749	\$0.0070
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$286,000	\$807,600,150	\$221,282	\$0.0274
To fund the 2023 budget, this unit is authorized to transfer \$1,392.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
<b>1182</b>	<b>FIRE EQUIPMENT DEBT</b>	\$123,740	\$807,600,150	\$117,102	\$0.0145
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>1312</b>	<b>RECREATION</b>	\$70,000	\$853,559,339	\$19,632	\$0.0023
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$701,790</b>		<b>\$507,389</b>	<b>\$0.0617</b>

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**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0458 ROCKPORT CIVIL CITY**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$45,959,189	\$0	\$0.0000
0101	GENERAL	\$795,831	\$45,959,189	\$610,430	\$1.3282
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$15,000	\$45,959,189	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$134,500	\$45,959,189	\$0	\$0.0000
Budget approved for displayed amount.					
1303	PARK	\$192,572	\$45,959,189	\$134,982	\$0.2937
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$0	\$45,959,189	\$0	\$0.0000
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$0	\$45,959,189	\$22,980	\$0.0500
Rate Approved.					
<b>Unit Total:</b>		<b>\$1,137,903</b>		<b>\$768,392</b>	<b>\$1.6719</b>

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**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0870 CHRISNEY CIVIL TOWN**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$8,870,438	\$0	\$0.0000
0101	GENERAL	\$123,500	\$8,870,438	\$65,437	\$0.7377
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$3,000	\$8,870,438	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$32,000	\$8,870,438	\$0	\$0.0000
Budget approved for displayed amount.					
1191	CUMULATIVE FIRE SPECIAL	\$51,900	\$8,870,438	\$1,481	\$0.0167
Budget approved for displayed amount.					
Rate Approved.					
2120	CEMETERY	\$260	\$8,870,438	\$497	\$0.0056
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$210,660		\$67,415	\$0.7600

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0871 DALE CIVIL TOWN**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$2,000	\$61,944,522	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$413,372	\$61,944,522	\$320,687	\$0.5177
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$17,000	\$61,944,522	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$168,866	\$61,944,522	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1301</b>	<b>PARK &amp; RECREATION</b>	\$154,361	\$61,944,522	\$87,961	\$0.1420
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$20,000	\$61,944,522	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$30,000	\$61,944,522	\$30,972	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$805,599</b>		<b>\$439,620</b>	<b>\$0.7097</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0872 GENTRYVILLE CIVIL TOWN**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$47,586	\$4,113,943	\$33,652	\$0.8180
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$5,000	\$4,113,943	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$15,000	\$4,113,943	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$1,000	\$4,113,943	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$3,000	\$4,113,943	\$1,925	\$0.0468
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$71,586</b>		<b>\$35,577</b>	<b>\$0.8648</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0873 GRANDVIEW CIVIL TOWN**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$144,450	\$13,089,192	\$99,059	\$0.7568
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$4,000	\$13,089,192	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$53,600	\$13,089,192	\$20,000	\$0.1528
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2120</b>	<b>CEMETERY</b>	\$6,500	\$13,089,192	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$3,000	\$13,089,192	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$211,550</b>		<b>\$119,059</b>	<b>\$0.9096</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0874 SANTA CLAUS CIVIL TOWN**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$75,000	\$215,039,298	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$860,209	\$215,039,298	\$669,632	\$0.3114
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$60,000	\$215,039,298	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$282,650	\$215,039,298	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1092</b>	<b>CUMULATIVE BUILDING</b>	\$75,000	\$215,039,298	\$35,912	\$0.0167
Budget approved for displayed amount.					
Rate Approved.					
<b>1191</b>	<b>CUMULATIVE FIRE SPECIAL</b>	\$245,000	\$215,039,298	\$39,997	\$0.0186
Budget approved for displayed amount.					
Rate Approved.					
<b>1312</b>	<b>RECREATION</b>	\$159,784	\$215,039,298	\$129,884	\$0.0604
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$10,000	\$215,039,298	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$225,000	\$215,039,298	\$107,520	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					

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<b>2430 REDEVELOPMENT - GENERAL</b>	\$1,681	\$215,039,298	\$0	\$0.0000
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Budget approved for displayed amount.

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<b>Unit Total:</b>	<b>\$1,994,324</b>	<b>\$982,945</b>	<b>\$0.4571</b>
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0973 RICHLAND CIVIL TOWN**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$113,000	\$8,512,381	\$83,260	\$0.9781
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$5,000	\$8,512,381	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$40,000	\$8,512,381	\$9,994	\$0.1174
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$2,500	\$8,512,381	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$4,000	\$8,512,381	\$4,256	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$164,500</b>		<b>\$97,510</b>	<b>\$1.1455</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**

**Unit: 7385 NORTH SPENCER COUNTY SCHOOL CORPORATION**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$2,000,000	\$1,227,003,123	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$2,600,159	\$1,227,003,123	\$2,380,386	\$0.1940
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>0186</b>	<b>SCHOOL PENSION DEBT</b>	\$284,789	\$1,227,003,123	\$185,277	\$0.0151
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>3101</b>	<b>EDUCATION</b>	\$16,533,725	\$1,227,003,123	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
<b>3300</b>	<b>OPERATIONS</b>	\$9,615,645	\$1,227,003,123	\$4,782,858	\$0.3898
To fund the 2023 budget, this unit is authorized to transfer \$718,881.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate adjusted for school pension levy.					
<b>Unit Total:</b>		<b>\$31,034,318</b>		<b>\$7,348,521</b>	<b>\$0.5989</b>

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**

**Unit: 7445 SOUTH SPENCER COUNTY SCHOOL CORPORATION**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$300,000	\$996,819,906	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$1,479,557	\$996,819,906	\$1,377,605	\$0.1382
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>3101</b>	<b>EDUCATION</b>	\$8,605,000	\$996,819,906	\$0	\$0.0000
Budget approved for displayed amount.					
<b>3300</b>	<b>OPERATIONS</b>	\$8,145,500	\$996,819,906	\$4,234,491	\$0.4248
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$18,530,057</b>		<b>\$5,612,096</b>	<b>\$0.5630</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**  
**Unit: 0294 SPENCER COUNTY PUBLIC LIBRARY**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$100,000	\$1,036,306,825	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$1,579,965	\$1,036,306,825	\$1,199,007	\$0.1157
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2011</b>	<b>LIBRARY IMPROVEMENT RESERVE</b>	\$40,000	\$1,036,306,825	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$1,719,965</b>		<b>\$1,199,007</b>	<b>\$0.1157</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2023 Budget Order**

**County: 74 Spencer**

**Unit: 0301 LINCOLN HERITAGE PUBLIC LIBRARY**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$642,000	\$1,187,516,204	\$447,694	\$0.0377
To fund the 2023 budget, this unit is authorized to transfer \$44,770.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
<b>2011</b>	<b>LIBRARY IMPROVEMENT RESERVE</b>	\$100,000	\$1,187,516,204	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$742,000</b>		<b>\$447,694</b>	<b>\$0.0377</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2023 Budget Order**

**County: 74 Spencer**

**Unit: 0960 CARTER FIRE PROTECTION DISTRICT**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603	SPECIAL FIRE GENERAL	\$360,000	\$169,823,494	\$149,105	\$0.0878

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

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<b>Unit Total:</b>		<b>\$360,000</b>		<b>\$149,105</b>	<b>\$0.0878</b>
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2023 Budget Order**

**County: 74 Spencer**

**Unit: 1068 SPENCER COUNTY SOLID WASTE MGMT DIST**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>8210</b>	<b>SPECIAL SOLID WASTE MANAGEMENT</b>	\$974,583	\$2,223,823,029	\$475,898	\$0.0214

To fund the 2023 budget, this unit is authorized to transfer \$21,533.00 from the Levy Excess Fund.

Budget approved for displayed amount.

Rate reduced due to application of levy excess fund.

<b>Unit Total:</b>		<b>\$974,583</b>		<b>\$475,898</b>	<b>\$0.0214</b>
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**